

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW MEXICO**

**ANDREW LEO LOPEZ,
Individually and d/b/a Andrew Leo
Lopez, CPA,**

Plaintiff,

v.

No. CIV 97-1303 BB/RLP

**UNITED STATES OF AMERICA,
TREASURY DEPARTMENT,
INTERNAL REVENUE SERVICE
COMMISSIONER, Individually and
in their official capacities: JOELLA
A P O D A C A , P A T R I C I A
ANDREWS, SAM CHAVEZ,
DEBORA CORONA, MARY
ENGDAHL, SANDY HAYES,
REBA JOHNSON, PATRICIA
MILLER, LOU NEZ, LUCY
TELLEZ, MATILDA WALLING,**

Defendants.

**MEMORANDUM OPINION AND ORDER
DENYING PLAINTIFF'S MOTION FOR RECONSIDERATION**

**THIS MATTER having come before the Court on the motion of the
Plaintiff, *pro se*, to reconsider, alter, amend or vacate [#83] this Court's order of**

December 1, 1998, and the Court having read and duly considered all the briefs submitted, FINDS the motion is not well taken and it will be DENIED.

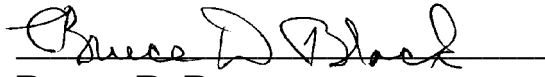
Discussion

The CPA Plaintiff argues that at the prior hearing the Court “failed to properly construe the factual predicate and pattern of the issues at bar,” and misapplied “the law of immunities that attach to administrative proceedings,” “the law of its own jurisdiction,” “the law of the statute of limitations,” and “the law of immunity.” Contrary to Plaintiff’s assertion that the “Court has not given CPA’s briefs, evidence, and factual predicate full, fair, and impartial consideration and indeed heavily discounted [within meaning of ignored] CPA’s briefs,” this Court has read each of Plaintiff’s submissions. Indeed, because of Plaintiff’s lack of legal background, the Court has spent an unusual amount of time attempting to analyze Plaintiff’s arguments. In spite of this effort, the Court has found nothing in Plaintiff’s most recent submissions that convinces the Court its December 1, 1998, order is in error. Given Plaintiff’s arguments, his reliance on Federal Rule of Civil Procedure 59(e) is misplaced. *United States v. Western Elec. Co.*, 690 F. Supp. 22 (D.D.C. 1988).

O R D E R

**For the above stated reasons, the Plaintiff's motion for reconsideration is
DENIED.**

Dated at Albuquerque this 13th day of April, 1999.


BRUCE D. BLACK
United States District Judge

Plaintiff, *pro se*:
Andrew Leo Lopez, Albuquerque, NM

Counsel for United States Defendants:
Joseph A. Pitzinger, Tax Division, Dep't of Justice, Dallas, TX